App. F. IX-4

Previous References
Mdu 290-26-1-4
" 1-24-1-7
" 169-23-1-2
" 74-25-1-2
Later References

1924.
(Mugrai)

File No. 1-24
Serial Nos. 8-10

56

General and Revenue Secretariat.

Serial Nos. 3

Part B for May 1928.

SUBJECT

Pass Book system in respect of individual Mugrai Institutions in the State.

For final orders

Vide G.O. Ms No 1933-4/Judy 226-26-6

Dated 21. 4. 1928

Jan 1925

1924-25

GENERAL AND REVENUE SECRETARIAT.

(Mug)

NOTES.

File No. 1—

FILE HEADING.

Pass Book System in respect of Individual Muzrai Institutions in the State.

From

No.	Dated	Received
nary No.	Enclos.	Spare Copies	Serial No.

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS.

1 The Pass Book System in respect of individual Muz: institutions has been ordered in G.O.No 972-3/Mis: 1-24-5 dt 7-1-25 to be introduced with effect from 1-7-25. Now arises the question as to where the key of the individual Muzrai Institutions should be kept. Pass Books are to be opened and to be maintained — either in the Muzrai Office or in the Office of the Commissioner

NOTES—First Sheet.

Serial No.

1/ The practice hitherto in vogue was that the accounts of receipts and expenditure were being received from the Auditors in the Mercantile Comptroller's office and were simply filed there without any attempt at checking or compilation. The Treasury vouchers and other records are received in the Comptroller's office and filed there.

3 The introduction of the Peers Book system entails the writing up of ledgers in the Comptroller's office in the same way as the Savings Bank accounts are maintained in that office. The way in which the accounts are received & dealt with in the Mercantile Comptroller's office is not satisfactory; but as the accounts are received from the Auditors, these ledgers are invariably at variance with the Comptroller's office ledgers, which the Mercantile Comptroller's office corrects. The maintenance of the same set of accounts in the Comptroller's office and in the Mercantile Comptroller's office would, it is said quite unnecessary; and in the view that a separate department accountant staff will have to be entertained in lieu of

NOTE—Contn. Sheet

Serial No.

offices for the purpose, it would be a waste of public funds.

4. The second Member of Council was pleased to observe some time ago when Mr. Mukerjea Agent and Messrs Wallis upon him certain instructions in connection with the Mun: accounts Compiled by the Sp: duty Office & then under verification in the Comptroller's Office, that the maintenance of accounts in the Mag: Conn: Office as hitherto would doubtless lead to the same Confusion as is now the case & may at some future date necessitate another Audit & Verification of Magazi accounts and that, therefore, it would be better to entrust the work to the Comptroller, the present accounts staff being merged in that of the Comptroller's. If the work is ~~done~~ entrusted to the Comptroller he will doubtless ask for adequate Additional staff as individual accounts of no less than 3000 institutions have to be maintained.

5 It therefore seems nec. to decide the question once for all and earlier than 1st July 1926.

NOTE—Contn. Sheet

1251

File No. 1 of 19 24

Serial No.

In order to avoid duplication of work and possible substantial Confusion in Municipal accounts, it seems convenient to entrust the work to the Comptroller's Office where final Vouchers and other original heads of receipts & expenditure in respect of all Mun: Schs are lodged.

If approved the Comptroller will be consulted unofficially in the matter — vide — where the accounts may well be maintained at what cost and other details. If any addl. cost is required, it may be debited to the Municipal Fund, the papers relating to the formation of which are now already pending orders of the Secretary Member

BL
27.1.25 for orders

Secy - Secy.
27.1.25.

Secy,
29.1.25.

7314
29.1.25 II

Q. I think it would be more satisfactory if the work is attended to in the Comptroller's office. The records should be transferred from the Municipal

NOTE—Contn. Sheet

Serial No.

C864 of 22-3
31-1-25

To forwarded with compliments to the Mysore Comm^r in reply for favour of opinion in the matter.

By order

Bangalore
30/1/25

Secretary to Govt
By

GEN & REV
31 JAN 1925
MYSORE

GO no 15-24.

31/1/25
2 15 Rs
25

C 854/22-23 and odf 26 E193

File No. of 19 .

Serial No.

Muzrai Commissioner's remarks.

11 The Standing order on the subject of the maintenance of accounts of major and minor institutions is the Government Order No.C.2892-901/M.F 5-96 dated 19th March 1904. Paras 14-16 detail the procedure to be followed in conducting a --- regular monthly audit of the accounts of muzrai Institutions with a view to avoid all differences between the balances on the books of the Comptroller's office and those in the District accounts and to -- ensure a correct application of the funds of each -- Institution for its own benefit.

12 By this arrangement the Comptroller to Government now maintains separate individual accounts afr for the major Institutions only, all the minor ----- Institutions excepting Mosques and other Mahommecan Institutions and also Institutions under temporary management of Government and all the chattrams in the State - in the Taluk being dealt with in one ------ account.

13 The duty of maintaining the balances of ---- individual minor Institutions was assigned to the late Muzrai Secretariat.

14. In the concluding portion of para 10 of the same order, Government directed that statements -- showing institutionwar balances up to 30th June -- 1904 should be prepared by the Comptroller with - information as to the adjustments which have

NOTE—Contn. Sheet

made in the transations of the 4 years from 1900-01 to 1903-04. This express direction of Government not having been attended to all subsequent -- accounting fell into arrears and confusion. Neither the late Muzrai Secretariat nor the Muzrai Superintendent's office is responsible for this, as no -- accounts could be opened and maintained without an opening balance.

15 The responsibility to compile, maintain and check the accounts of various Institutions was only reiterated in Government orders Nos.1600-39/G.M. 1-08-2 dated 7-9-1908 and 2463-513/M.F.82-14-2 --- dated 2-4-1917 but no effective steps were taken to determine the opening balance and to prescribe -- standard forms etc., It was with a view to ----- systematize these things that a special Duty Officer was appointed in 1920-21. ~~It was with a view to systematize these things that a~~ These disabilities continued to operate as an hardship in the Muzrai Commissioner's office also. Capable accountants of the office were taken away for the Special Duty. There was no opening balance and there was no --- system like the present Pass Book System -

The question now for consideration and orders relates as to who whether the Muzrai Commissioner or the Comptroller to Government - should maintain separate individual accounts for minor Institutions it being an admitted fact that such accounts pertaining to major ones should be maintained by the Comptroller to Government.

17 While sanctioning the appointment of a Muzrai Commissioner in Mysore Government in para 7 of their order No.517-50/M.F.63-22-1 dated 31st July 1922 directed that the practice of maintaining and posting up --- monthly the accounts of all Muzrai Institutions in the State in a central office should be examined and a report sent up. It is beyond the function of the -- ex officio Muzrai Commissioner's office to maintain the accounts. The receipt side for each institution -- (Major and Minor) may be settled each year by a regular Jamabandi of all items of demand. For the expenditure side there will be the scale fixed by competent ----- authority. Special sanctions will be specially sanctioned and hence there will be no possibility of any difference in accounts. When the Muzrai Establishment Fund is --- formed, the District and Taluk establishments will be able to fully cope with the maintenance of accounts as per -- standing orders.

18 On the eve of handing over charge of the office, Mr. K. R. Srinivasa Iyengar, the late Muzrai Commissioner reported to Government that he did not take up this --- question till then as he considered that it would be more satisfactorily dealt with after the completion of the -- special work on which Mr. A.Mrityunja Iyer was engaged -- and that he would be in a position to submit final proposal as soon as the special work was over."

19 The closing balance for 1924-25 cannot be expected to be ready earlier than October or November 1925, as the June finals will only be received in the Comptroller's Office in August or September.

20(4) The rules for the maintenance of Pass Books in respect of Muzrai Institutions seem to have been framed with the intention that individual accounts of Minor -- Institutions should be maintained in the Muzrai Commissioner's Office, for Rules VII, XII and XIII lay down

that a copy of the ~~certificate~~ certified abstract (of the Pass Book) be sent as an enclosure to the monthly return of accounts submitted by the Amildar to the Muzrai ----- Commissioner, that a talukwar abstract which will ---- constitute the final basis for all sanctions and allotment of funds for repairs etc., will be prepared in the Muzrai Commissioner's office at the end of each month and sent to the Comptroller for verification and return, and that after such verification and return, extracts from the consolidated abstract be sent to the Deputy Commissioners of Districts for note and information.

If, as now proposed, the maintenance of individual -- accounts of minor Institutions is to be assigned to the -- Comptroller to Government the rules will have therefore to be amended suitably, the Deputy Commissioners being made ---- responsible to send monthly consolidated abstracts of their respective Districts to the Comptroller for verification, the Muzrai Commissioner dealing only with Institutions under his direct charge.

5. As it does not seem possible to maintain any --- elaborate accounts in the central office and as such -- compilations could be done more easily and effectively by the Comptroller's office, I am of opinion that the Muzrai Commissioner's office may be divested of the -- responsibility of maintaining the accounts of Treasury credits, debits and balances in respect of minor Institutions, the Comptroller being asked to maintain also the accounts ~~being asked to~~ now kept by him for all Institutions individually without distinction of -- major or minor.

6. The present strength of the account establishment consists of the following

One Head Accountant	on Rs.	57-4-77
one Deputy	"	35-3-50
Two Junior Accountants		30-1-35

If it is finally decided that the individual accounts

accounts of Minor Institutions should be maintained by the Comptroller, it might be possible to spare the services of two accountants only for work in the Comptroller's office. The services of the Head ---- Accountant and one other accountant ~~proposed~~ to be -- retained in this office will be utilized to attend to the departmental budgets, to maintain accounts of - Institutions under the direct management of the Muzrai Commissioner, to check by periodical inspections the accounts maintained in major Muzrai Institutions of -- importance, to the timely realization of the interest on investments and generally to furnish the stimulus that is necessary for the proper working of the Muzrai Establishment in the District and Taluk offices to be provided out of the Muzrai Establishment Fund.

24 It will ~~also~~ be possible to maintain in a better condition than now, the lists of Muzrai Institutions, registers of cash grants, endowments etc., It may also be possible to do away with the present Sivaganga Matt clerk and thus save Rs.300/- per annum to the -- Matt which is in ~~some~~ Sore financial traits.

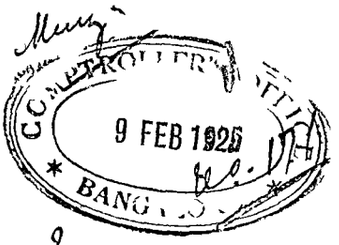
K. Chandy

Muzrai Commissioner.

Forwarded with compliments to the

Secretary to the Government,

Revenue Department.



Forwarded respectfully with Compliments to the Comptroller Govt. for favour of opinion in the matter.

By order

Secretary to Govt.

Bangalore 7.2.25

GEN. & REV. DEPTS.
9-FEB 1925
MUZRAI

Ref. No. 17-24

37035

Ref. No. 184 dt. 6.3.1925

U.O.No.1005/TAD B dated 2nd March 1925

Ref. file 5 MAR 1925

The point at issue is who should maintain the detailed accounts of Muzrai Institutions - whether the Muzrai Commissioner or the Comptroller. This question was decided in 1904 and it was directed that detailed accounts of Minor Institutions should be kept in the Muzrai Department. Under the two subsequent orders the duty of compiling, maintaining and checking the Muzrai accounts of various institutions devolved on the Muzrai Department. According to this arrangement the accounts of all institutions whether Major or minor should have been maintained in that Department.

2. Apart from the fact that while this office is required to audit accounts, it cannot be expected, and ought not to, maintain accounts for a department upon which the duty of maintaining the accounts devolves, my office is already groaning under the weight of increased work all round, ~~accumulated~~ necessitated by the creation and rapid development of Departments, and I regret I cannot agree to the proposal of the Muzrai Commissioner to transfer the entire work of maintenance of accounts of Muzrai

Serial No.

institutions to my office. His proposal virtually results in this office maintaining accounts, for the Muzrai Commissioner and to meet the administration needs of his Department, which is outside its legitimate sphere. Besides, we would be adopting a retrograde measure if at a time when the need for decentralisation of audit is keenly felt and we are already giving effect to it, we should think of going back and centralise audit in the case of the accounts of Muzrai Institutions.

25 3. I would on the other hand suggest for the consideration of Government that the whole work of audit and compilation of accounts of the Institutions falling under the fund head "Muzrai Funds" may be transferred to the Muzrai Department. By this arrangement the Muzrai Commissioner will have first hand information as regards the financial condition of the institutions, can watch the Revenue Demand and exercise better control over the management of Institutions.

26 4. Now that Pass Books are introduced and an abstract of the monthly transactions of institutions certified to by the Treasury Officer ~~are~~ is submitted to the Muzrai Commissioner, there should be no difficulty in maintaining a correct account in his office. This office will send him a monthly statement of income and expenditure under the fund heads based on treasury figures as booked in this office and the Muzrai Department will be

NOTE—Contn Sheet

G.R.S. III-21

File No. of 19 .

agree these with the Departmental accounts as laid down in Article 32(b) Mysore Account Code, Volume I.

Serial No.

J. Satyanarayanachetty
Comptroller.

CV

30 Submitted for orders on the Notes of the Mun: Com^r and the Comptroller of the Mun: Com^n offices in the Submitted both the compilation of accounts & maintenance of pass books in respect of individual Municipalities. The acc^s staff of his office has to be considerably strengthened and improved, & accordingly additional Assistants are appl^d 3 in number regarding the details with.

31 Now that the question of the Constitution of the Mun: Loan Fund is under the consideration of Govt. (the file has this day been submitted to Govt member with a further note), the q^n of acc^s staff may also perhaps be considered in this Con^n

6/3/25 37 The M.D.C. will have to be consulted about the staff required.

6 3 25

Rec. Secy. Supdt. Pl. keep in mind

23 May Govt pay a visit to the Corporations

NOTE—Contn Sheet

11/3 1 PM 7.3.25

Serial No.

24 My fear is that if the computation of accounts is to be done in the Huzr Comm's office, it will not be done properly or past experience has shown I should like to be favoured with the views of the Hon. Members of the Committee.

20/3/25

Fin Secy

20/3

20/3 Mem

24/3/25

H2040

35 The question raised is this: is it not sufficient if the detailed accounts of Huzrai Institutions, including Minor Institutions, are kept in the Comptroller's Office and cannot the office of the Huzrai Commissioner be entirely relieved of this work ? I am not acquainted with the exact conditions in respect of accounts which actually now obtain in the Taluk and District Offices and in the Office of the Huzrai Commissioner. I can, therefore, express my opinion on only in a general way.

36 The position of Government in respect of these institutions is that of Trustees. The funds of the institutions are remitted to and drawn from the Treasury. Government have,

Serial No.

fo therefore, two functions in regard to these institutions, Tustees and Bankers. There ought to be two independent accounts to be kept by Government in these two different capacities. The accounts kept in the Comptroller's office are those of a Banker and they cannot take the place of the accounts to be kept by Government in their capacity as Trustees.

37 The next question to be considered is, where should the Trustees accounts be kept ? The initial accounts in full detail have to be, and I understand they are, kept by the Amildar as the Taluk Muzrai Officer. Should the accounts in the same detail be kept in the District Offices and in the Office of the Muzrai Commissioner is the next point to be considered. Accounts are necessary for purposes of administration and whether they are independently compiled in these two offices, or copies of Taluk accounts are received there in sufficient detail, the maintenance of accounts in both these offices is, I consider, an inevitable necessity. I understand that the present practice is for the Taluk Offices to make up monthly a complete, classified and institution-wise account working from opening balance to closing balance, and submit it both to the District Office and to the Office of the Muzrai Commissioner. If these monthly statements are checked in inspection, (1) opening balance with the closing balance of the

NOTE—Contn Sheet previous

Serial No.

previous month's statement, (2) collections claimed with the credited acknowledged by the Comptroller, and, (3) the payments shown with the expenditure admitted after audit by the Comptroller, they will serve many of the purposes for which accounts will have to be consulted by these two offices. Of course, the control to be exercised in respect of the prompt realisations of all demands of different kinds of the institutions will not be possible on these statements and separate arrangements will have to be made for this purpose. But The Taluk statements intended for the Muzrai Commissioner may be received in the District Offices in addition to the copies intended for themselves and sent up to the Revenue Muzarai Commissioner with a District Abstract in which the aggregate collections are agreed with the Treasury figures and the aggregate payments with the expenditure figures reported by the Comptroller. If these statements are regularly received, checked, fx filed and made use of, I do not see what need there is for writing up a separate set of accounts for each institution in the District Office or in the Office of the Muzrai Commissioner.

38 The Comptroller's proposal to devolve up the Muzrai Department itself the responsibili for the audit of the expenditure of these institutions

Note Contn. Sheet

Serial No.

institutions with reference to sanctions and existence of proper vouchers, cannot, I think, be adopted for some time yet. If the system of internal control by the Manzarai Department is fully developed, detailed audit by the Comptroller may be relaxed and it may then do to arrange for only a supervisory audit locally by his inspecting staff.

39 As regards detailed accounts to be kept by the Comptroller, I do not think any change is called for. The maintenance of separate accounts for ~~the~~ major institutions is itself a heavy work thrown upon the Comptroller's Office, because, strictly as a banker he need only ~~to~~ report the total realisations credited to the Treasury on account of these institutions and the total amounts drawn on their ~~accounts~~ behalf for meeting expenditure. The proposal of requiring him to keep accounts of the minor institutions as well cannot, I think, be entertained.

Rev Sett)

26/8/25

File No. of 19

Serial No.

C. No 864 of 22-23
of 27.3.25

40 Forwarded unofficial with compliments in continuation of this office unofficial no. 20 dated the 23rd instant for personal & previous papers. This and the other file may be kindly returned as soon as possible before the 10th April 1925.

By order
J. Chatterjee
Secretary to Govt
Rev Dept.

GEN. & REV. SECRETARIAT
27 MAR 1925
Mail

27.3.25

Hon. 21-24.

Recd back with the M.C.'s D.O. letter no. C 864 of 24.3.25 dt 22.4.25

8 From the Collector no. 136/S.R.D.B. dt 25.7.25 - stating that subsidiary bills therein have been raised in bill no. 33 dt 23.5.25 and urging orders as to what accounts should be maintained in this office. Further correspondence will be carried on with the agency for Compilation & Maps and Mauzai Accounts.

The notes in the previous papers show the stage at which the matter stands. The M.C. has studied the subject, and the 1st memo [illegible]

OTL—Orig. Sheet

wants to meet the M.C., the Revd Sec^y Serial No.
and Mr. Mgr to discuss the question.
The M.C. has recommended that
either the Comptroller or the Dy Comptr
might also be asked to be present.
The first member has ordered (in
another file) that the Cond papers
shd be put up after the ~~proof~~
~~papers~~ Mysore balance as
finally fixed & verified are rec'd
from the M.C. These statt
have not been rec'd yet from
Mr. Mgr. Thro' the M.C.

28/7/25

For orders

28.7.25

Rec'd thereof
7.26
29/7

29-7

29/7/25.

The Dy. Comptr of Mgr does
not question the correctness of the
balances as per the audited statements
sent. When the Govt report are
received

20/8

20/8

25.

The Comptr with the accounts of
Mr. Chidambara Nadar, A.D.O. Nilgiris,
has

NOTE—Contn. Sheet

Muzrai Secretariat | Muz. File No. / of 1924.

Serial No

has been addressed to the M.C. asking for the required information

21 8 25

(a member)

640/21 8

M.M. to be submitted with the case by the end of this month

by M/S

M/S 21.8.25.

The Muz Com: has not replied yet. On personal enquiries made in his office, it is found that the M.C. has studied the long notes prepared by Mr. Muza and has asked the latter to prepare a draft of the covering letter &c. It was about a fortnight ago, and the letter &c. have not yet been received.

7/9/25.

a member

7.9.25 M.C.

199/8.9

NOTE—Contn sheet

WD 0561—GPB—3750—1 8 22

11

Muzrai Secretariat | Muz. File No. | of 192 . 19

Serial No.

47 The MC has been written to a few times enquiring abt this. a draft D.O writing his attention to the last D.O issued to him in file No. 566-19 placed below, having been to see if the report without further delay is sent to us for orders.

Sd
10/9/1925

Some with Secy's Officials

Sd
10/9/25

48

49 Whether the question individual as to whether accounts should be maintained by the Comptroller or the Mar. Commr. Both the Comptroller and the Fisheries are of opinion that the responsibility of maintaining accounts of these ships should devolve on the Mar. Commr.-Office Now that the maintenance of Pass Books for individual Mar Insps has been sanctd the Mar Commr's Office Staff can perhaps be strengthened Somewhat. Also the question of the Fisheries formalities

NOTE—Contn. sheet

WD 0561-GPB-3750—1 8 22

Secretariat — War — File No 1 of 19 21

Serial No

of the Mar: Estt fund and the appt of an audt staff + is under the consideration of Govt and orders are likely to be issued soon on this subject. The Mar Cmr will appoint the necessary staff for this purpose.

50 The Staff received from the Special duty Officer ~~[illegible]~~ as well as those received from the Comptr for 1920-21 & 1924-25 have all been sent to the Mar Cmr for scrutiny in the conference appointed for the purpose; and when the final Statements of balances are received, necessary action will be taken to finalise the balances of individual Mar Funds up to end of 1924-25 & publish them.

51 There is nothing more to do in this matter now. The Comptr enquires what accounts have to be maintained in his Office & when orders will be issued in the matter. It may be replied that the accounts of Major Funds may be continued to be maintained in his Office, while the accounts of Minor Funds will be looked after in the Mar: & Bg Contts Offices etc

I accept the views recorded in this N.O. Note and mark

Mark File No 1 of 19 26

Serial No

here to for - May this be done?

28/11/25

28 11 25

Yes - Yes)

26/12/25

The question has been taken up after the Conference report to above matter and the charge sheet against the delinquent officers issued

(Mr Menon)

28/11

30 11 25.

I want to know what are the accounts now available in the Comptroller's office as also the Audit office in respect of Major & Minor modifications if any modifications have to be made hereafter in the forming accounts.

The Supdt. Trade Branch may please bring this up in person

dy 1/12

2 12

As directed personally by the Member, I made scrutinise the forms of accounts now maintained & submit a note. In the meantime, a draft reply to the Comptroller's letter for Appl's orders.

D. 145

General and Revenue Secretariat

[App. F. 111—2

Mun File No. / of 1925.

Serial No

Close this file and the question of prescribing the forms of accounts will be taken up separately and worked up ~~on lines~~ on the lines indicated per mail by the Member.

Sd/ 9-12-25 RSM

WP 9/12

The subject matter of this file was generally considered at the Conference to-day after the close of the discussion regarding the determination of balances of Municipal Institutions. The Municipal Commissioner proposed to go into this matter in detail.

In the meantime a note on the lines mentioned by the member may be got prepared, and the present position examined.

I shall study the subject and put up a scheme of accounts in Taluq & District offices, the Municipal Commissioner & Compiler offices — in consultation with the Municipal Commissioner & Compiler also, perhaps about a month.

The observation made by the member in para 3. has to be kept prominently in view in this connection.

(1st member)

9-12-25

WP 10/12

95/10/12

60. A note on 15 pages may be put up as proposed by

(D. Sir see the note for discussion with

App. F. III—2]

WD 0569—GPB

File No. of 192 .

General and R
Secretariat

Serial No.

NOTE—Contn. She

Serial No

Brief note on the maintenance of Murrai accounts, is submitted. The existing accounts & registers if properly maintained can serve the purpose, except one Sample form (which is the form Register maintained in the Comptr's Office) which is submitted for appl, and which accounts & registers should be maintained in the Mug: Comm's Offices.

23/12/25 Dy Secy

WF 23/12

9 From the Comptr to Govt., letter No. 824 dt. With regard to the introduction of Pass-book system in respect of the treasuries pertaining to Mug. Institutions the State, states that there are certain irregularities & omissions in the mode of drawing Recurring grants of institutions & suggests that the grants should not be allowed to be necessitating the making of an add grant.

10 From the same, letter No. 1314 dt. Requests early orders re. the nature accounts to be maintained in respect of Mug: Funds —

File No. of 192 .

Serial No.

950

WD 01264—GPB—40,000—12-25

[App E/XIII—2

MWR File No. of 192

Serial No.

Reference Para 60

I have put up a brief note explaining the present position in regard to the maintenance of Muzrai Accounts in different offices.

The points for orders are:-

(1) The Comptroller solicits orders as to whether he should continue to maintain detailed accountsof major muzrai institutions as hitherto or whether the Muzrai Commissioner may not be required to maintain detailed accounts of all institutions major or minor The answer to this enquiry will be that the Comptroller should continue to be responsible for the audit and compilation of accounts of individual Muzrai Institutions as ~~hither~~ here tofore and that no change is contemplated at present in this respect.

(2) The Comptroller has pointed out certain omissions and defects in the working of the procedu sanctioned in the Government Order of 7th January 1925. These defects are attributable to want of clear understanding of the work in the Taluk Office and failure to exercise proper check in the Muzrai Commissioner's Office. As regards the former, the employment of peripatetic auditors is contemplated the Government Order of 23rd January 26 and the Muzrai Commissoner's proposals are awaited. There is no excuse however for the Muzrai Commissioner's Office failing to observe the standing orde s in the matter of submission of the taluk abstracts to the Comptroller after ~~examining~~ exercising the necessary scrutiny of the Taluk returns.

Stringent instructi ns will have to be issued to the Muzrai Commissioner in this behalf.

Sheet 264

Mrs. Accounts File

This file will be subj.
to the Fl. Sec.'s who has kept
it by for discussion
the Members

Mr Allen has files
re Mun. Ports Fd. have
subj. with notes & Reports

24.1.28

Mr
24/1

Fl Secs

May be helpful
when called for.

24.1.28

3. The Sri Ranganathaswami Temple at Seringapatam.

4. The Chamarajeswaraswami Temple at Chamarajnagar.

5. Barahazar Santarpane at Subrahmanya.

6. Tirupathi Charities.

7. Calcutta Memorial

8. Benares Chattram.

9. The Gumbuz at Seringapatam.

10. Tulamasa Santarpane at Paschimavahini.

File No. of 192 O

Serial No

66 I have put up a draft. O.O for Consideration as per instructions given. The Hd Key may also be consulted regarding the suitability of the draft.

3/4/25 (1st reminder)

h 11/5/26 dy 4/5

12/5

68. Forwarded, with compliments, W.O to the Meyrac Commissioner in Meywar for favour of opinion

W.O.O.No 7. Dy/13-5-26 C8649 2213

Bangalore 3/6/25

12/5 Rec'd 13/5

18/5/26

File No. of 192 .

General

Serial No.

28

[App. F. III—2

Revenue
riat

Mny File No. 1-24 of 192 5

Serial No

69) These papers relate to the question as to where the Mun: accounts have to be compiled & maintained. & the Fin: Sec: has directed them to be sub: when called for.

Rule 5(2)

70 Recording to the supplementary rules recently issued, the M.C.'s office has been assigned the duty of Compiling, checking & maintaining accounts of Mun: & Dt. The matter in this disposed of. The papers may be filed. A printed copy of the Suppl: rules will be placed on this file.

Sd
28.4.28

Sd
29/4

Sd
2nd member

71 Sd 7/5/28

72 Mun 3/5/28

28 APR. 1928
16163.

73 P

To be recorded
after the
the

3 MAY 1928
No 6355

3 MAY 1928
16487

Note—Contn Sheet

App. F. III—2]

WD

File No. of 192 .

General a
Secre

Serial No.

NOTE—Contn. Sheet

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE

No. 136 TADB

Bangalore, dated 25th July 1925

From

T. SATYARAJ CHETTY, Esq., B.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
BANGALORE

GEN. & REV SECRETT, 28 JUL 1925 MUZRAI

27 JUL 1925

Mug 1-24-8

K. V. Anantharaman, Esq., B.A.,
Secretary to the Govt. of Mysore,
Revenue Department, Bangalore.

Sir,

I have the honor to invite reference to Government Order No. 972-3/Muzrai 1-24-5 dated 7th January 1925, passing orders on the introduction of the Pass Book System in respect of Muzrai Institutions. As under this system payments or credits pertaining to any institution should appear in the accounts of the treasury at which the institution account is opened, subsidiary instructions have been issued in this office circular No.33 dated 23rd May 1925 a copy of which is herein enclosed.

(2) Under the rules for the maintenance of pass books, this office is expected to verify the taluqwar abstract statement furnished by the Muzrai Commissioner (Vide Rule xii). At present detailed accounts are maintained in this office only for the Mutts and Major institutions transactions of other institutions being recorded in a lumpsum. As the official year has closed and new books have to be opened it should be decided what accounts should be maintained in this office in future.

(3) Some time back a question was raised as to who should maintain detailed accounts of all Muzrai Institutions and I suggested that the whole work of audit and compilation of accounts of institutions falling under the fund head "Muzrai Funds" might be transferred to the Muzrai Department. (Vide un-official note No. TADB 1005 dated 28th February 1925). I request that you will be so good as to intimate when orders of Government may be expected

the matter.

I have the honor to be,
Sir,
Your most obedient servant

J Dalyell Duff

Comptroller.

MSR

213 25.7.25

COMPTROLLER'S OFFICE, BANGALORE.

Subject :—Issuing instructions regarding the adjustment in the Treasury Accounts of transactions of Muzrai Institutions hitherto adjusted by book transfer in the Comptroller's Office.

Circular No. 33, dated 23rd May 1925.

To—*The Drawing Officers of Muzrai Bills.*

The Deputy Commissioners,
Treasury Department, all Districts, and the Officer in charge, State Huzur Treasury.

Adverting to Government Order No. 972-3—1-24-5, dated 7th January 1925, sanctioning the introduction of the Pass Book system in respect of all the Muzrai Institutions in the State with effect from 1st July 1925, has the honor to state that as the rules therein prescribed require that the transactions in respect of each institution should appear in the accounts of the Treasury at which the account of the Institution is opened, the entry in the Pass Book being noted simultaneously, the adjustment by book transfer in this office of the marginally noted transactions will be discontinued with effect from that date, and the following procedure should therefore be adopted in respect of them :—

1. Tasdik Grant due to several Muzrai Institutions.
2. State Grant that may be sanctioned for construction and repairs, etc., of Muzrai Institutions.
3. Transfer to the credit of Public Works Department amounts of estimates sanctioned for works of Muzrai Institutions.
4. Adjustment of interest realised half yearly on the sums invested on behalf of Muzrai Institutions.

Tasdik grant due to several Muzrai Institutions and State Grant that may be sanctioned for construction and repairs, etc , of Muzrai Institutions.—

The grants under these heads should be drawn on a separate bill in the accompanying form which should be presented to the Treasury with the Pass Book, an entry being made therein in the column "Amount credited."

The tasdik grant should be drawn annually in July and should include the provision under the marginally noted heads under "13. Muzrai Institutions. 2 Endowments and Charitable Allowances." The State Grant for construction should be drawn as and when sanctioned by Government, the authority being quoted in the bills, a copy thereof being also attached to it.

Chattrams.
Temples.
Matts.
Institutions under Palace Management.
Mahomedan Institutions
Charitable allowances.

The amounts will be adjusted in the Treasury by debit to "General List of Payments" and transfer credit to "11 (1) Muzrai Funds (*a*) Institution Funds." Stipends and personal allowances should not be included in the bill for adjustment of Tasdik grant, but should be drawn separately as at present, and charged in the General List of Payments.

II. *Placing at the disposal of Public Works Department of amounts of Estimates sanctioned for works of Muzrai Institutions.*—

The amount should be drawn on the bill in the form enclosed attaching thereto a copy of the order directing the transfer of funds to the Public Works Department accompanied by a challan which should be presented to the Treasury with the Pass Book, entry being made in the column "Amount withdrawn." The treasury will charge this bill in the Muzrai List of Payments and credit the amount by transfer to "17 (*a*) Public Works Deposits" and forward the challan to the Executive Engineer concerned as required in Article 177, Mysore Account Code, Volume II.

III. *Adjustment of Interest realised half-yearly on the sums invested on behalf of Muzrai Institutions.*—

The interest payment order will be issued half-yearly for all the institutions in a taluk with details as to the amount creditable to each The amount due to each institution should be entered in the column "amount credited" in the Pass Book, and the payment order presented to the Treasury for adjustment The Treasury will charge the amount to "Trust Interest Fund Deposit" and credit the amount to "II (I) Muzrai Funds," attesting the entries in the Pass Books.

13. Muzrai (2) Endowments and Charitable Allowances.

To be included in General List of Payments. Bill on account of transfer of Tasdik grant or of amounts sanctioned for construction and repairs, etc., for... ....192 of.....Taluk.

Village	Name of institution	Tasdik grant or grant sanctioned by Government for special purposes such as construction and repairs, etc.	Remarks
	Total ...	.....	
	Amount in words ...	.....	

Amildar,

.....Taluk.

Note.—(1) This bill should be presented with the Pass Book, an entry being made under the heading "Amount credited"

(2) The Treasury Officer after examining the bill will adjust the amount by debit to General List of Payments and credit to institution funds, the entries in the pass book being at the same time attested.

(3) Stipends *i.e*, amounts due to individuals who are in the enjoyment of Hereditary, Life *gograss* and personal allowances should not be included in this bill, but drawn as at present in Muzrai form No. 9.

Bill on account of the transfer of funds to the credit of Public Works Department, Construction and Repairs of Muzrai Institutions .. ..in the taluk of..... ..

Village	Name of Institution	Particulars of work with number and date of sanction	Amount transferred to Public Works Department

Date..... .... *Amildar,*

.. . .Taluk.

Note.—(1) This bill should be presented with the Pass Book, the entry being made under the heading "Amount withdrawn."

(2) The Treasury Officer after examining the bill, will adjust the amount by debit to 11 (1) Muzrai Funds and credit to 17 (*a*) Public Works Deposits, the entries in the Pass Book being at the same time attested.

I have the honor to be,
Sir,
Your most obedient servent,

T SATYARAJ CHETTY,
Comptroller.

35998

WD 0663—GPE—6000—11-9-25

C. O. 42. Gl.

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. 1331 TAD B

Bangalore, Dated... ..24th February..... .....1926.

From

SATYARAJ CHETTY, Esq., B. A.,
Comptroller to the Government of His Highness the Maharaja of Mysore,
Bangalore.

To

B. Srinivasa Iyengar Esq., B.A., B.L.,
Secretary to the Government of Mysore,
Revenue Department, Bangalore.

Sir,

Adverting to Government Order No.972-3/Muz.1-24-5 dated 7th January 1925, sanctioning the introduction of the Pass Book System in respect of the transactions pertaining to Muzrai Institutions in the State, I have the honour to state that subsidiary instructions were issued to the Drawers of Muzrai bills and Treasury Officer in regard to certain transactions which were hitherto adjusted by book transfer in this office, one of which is the tasdik grants of these institutions. The instructions were that a bill should be prepared for the ready money grants payable to the institutions in a Taluk and the bill presented to the Treasury with the Pass Book for adjustment in the accounts by debit to the General List of Payments and credit to the funds of the Muzrai institutions. In the course of audit of these charges it was found that some taluks had drawn a sum either more or less than the sanctioned grant as per Ready Money Inam Register and that in some cases the sanctioned scale of expenditure based on the income from Land and other sources of the institution had been drawn and credited to the Funds instead of the cash grant while grants had not been drawn at all and adjusted in the Taluks noted overleaf. These irregularities and omissions have already been brought to the notice of Government in the note accompanying this office letter No.TAD B 702 7th/14th November 1925.

2. Under Rule XII of the rules for the Maintenance of Pass Books, the Muzrai Commissioner has to send to this office every month a Talukwar abstract in Form No.III for verification. No such statement has been received till now.

3. Under the Budget rules, the undrawn grants will lapse at the end of the year and if the amount is claimed in the following year, the normal provision will not suffice & an additional grant will be required for which the sanction of the Legislative Council will have to be sought for.

4. As it is very desirable that such a contingency should be avoided, I report the matter to Government.

5. A copy of this letter has been forwarded to the Muzrai Commissioner.

I have the honor to be,
Sir,
Your most obedient servant,

. Comptroller.

CV

913

1. Doddaballapur
2. Devanalli
3. Hoskote
4. Kankanhalli
5. Malur
6. Bagepalli
7. Maddagiri
8. Pavagada
9. Tiptur
10. Arsikere
11. Kolar & Kmuru
12. Shimoga.
13. Honnali
14. Shikarpur
15. Nagar
16. Chennagiri
17. Kadur
18. Tarikere
19. Koppa
20. Seringapatam
21. Nanjungud
22. Chamarajnagar
23. Heggadevankote
24. Mandya
25. Palace Institutions.

35

8649 22-8-26

Office of the Muzrai Commissioner in Mysore.

Dated Bangalore, 12th March 1926.

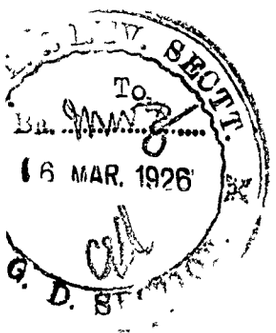
46

From

B. Ramaswamaiya, Esq., B.A., B.L.,

Muzrai Commissioner in Mysore,

Bangalore.



To

B. Srinivasa Iyengar, Esq., B.A., B.L.,

Secretary to the Government of

His Highness the Maharaja of Mysore,

Revenue Department.

Sir,

With reference to Comptroller's letter No.1331 TADB dated the 24th February 1926 to your address regarding the adjustment of Tasdik grants due to the Muzrai Institutions and the forwardal of Talukwar abstracts in form No.III to the Comptroller to Government from this office for verification, I have the honor to state that the Government Order introducing the pass book system was passed in January 1925 and the subsidiary instructions from the Comptroller were issued in the month of May 1925. As the two accountants of this office were working in the Comptrollers office there was no check on the accounts received from the Taluks till the middle of November 1925, when the said accountants were relieved of their work in the Comptroller's office.

The work in this office was started from the middle of ---- November 1925 but again the accountants were disturbed in the month of December 1925, they being deputed to work under Mr.Mrityunjaya Iyer. From the middle of December two other clerks of this office were asked to attend to this work in addition to their own. From the Taluk returns received in this office it was observed that the instructions issued by Government and the Comptroller were not -- being followed in some Taluks and the omission has been pointed out to the Amildars of these Taluks.

Immediate adjustment of the ready money grants and the Mairas cash grants is insisted upon in the case of each Taluk and repeated

instructions have been issued to the Taluk Amildars.

In re the transmission of the abstract in form No.III to the Comptroller, I have to state that the accounts in this office are ready. The figures of the Pavagada Taluk are awaited for being incorporated therein and after that is done the abstract will be sent to the Comptroller for verification. The Amildar Pavagada has been reminded more than once and the Deputy Commissioner Tumkur District has also been requested to arrange for the immediate submission of the Taluk returns due from July 1925.

As this is the first year of the Pass Book system and as the two Accountants of this office have been engaged on other duty the instructions of Government and the Comptroller have not been attended to properly in some Taluks. But proper instructions have been given from November & onwards to the Taluk Amildars and in many cases the defects have already been rectified.

The Deputy Commissioners have also been requested to direct the Amildars concerned to arrange for the withdrawal of cash grants in the taluks wherein no such adjustments have been made as yet.

I have the honor to be,

Sir,

Your most obedient servant,

for Muzrai Commissioner.

(Absent from the Station)

KSR.

The Comptr. file re Muzrai accounts.

has been sent? The Finl Member. This is regarding Explt of the Mysore Pr in submitting of certain accounts to the Comptr & to be placed in the Comptr file. Orders on the main file will dispose of this & other analogous matters.

896

29.3

This may be submitted in continuation & placed in the connected file.

29/3

29-3-26

(Secretary)

This was put up separately with the main file

29/3

main file

(placed

36155

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

GEN. & REV. SECTT. 1 MAR 1926

MUZRAI 2,980

In reply please refer to No. 1340 TAD B

GEN. & REV. SECTT. Bg. 1. MAR 1926 G.D. SECTION.

Comptroller's Office, Bangalore,

Dated the 25th February 1926

Hg-23 (10/44) Mwr 1-24-10

B. Srinivasa Iyengar Esq., B.L.,
Secretary to the Government of Mysore,
Revenue Department, Bangalore.

Sir,

I have the honour to invite reference to this office letter No. 136 TAD B dated 24th July 1925, regarding the nature of accounts to be maintained in this office in respect of the accounts of Muzrai Funds and to request that you will be so good as to intimate when orders of Government may be expected in the matter.

2. The accounts are being maintained under the old system and it will be necessary to make a separate compilation of transactions of minor institutions

institutions if detailed accounts are not maintained in the Muzrai Commissioner's Office.

I have the honour to be,
Sir,
Your most obedient servant,

Comptroller.

Q13.

OFFICE OF THE MUZRAI COMMISSIONER
IN MYSORE.

Bangalore, dated 26th May 1927.
27

FROM

791
28/5/27

P.G. D'Souza Esq., B.A., B.L.,
MUZRAI COMMISSIONER IN MYSORE.

DEV SECRETARIAT
MAY 1927
MUZRAI
D 1733

To

P. Sreenivasa Iyengar Esq., B.A., B.L.,
Financial Secretary to the Government of
His Highness the Maharaja of Mysore.

SIR,

Adverting to Item No.8 of the Schedule Powers and Duties of the Muzrai Commissioner (P.Set) appended to G.O. No.1332-62/Muz.63 dated 23/25th September 1923, I have the horour to submit for the information of Government that the Muzrai accounts of 25-26 were compiled in this office from the Taluk monthly returns and that final statements of Talukwar credits, debits, and balances of individual institutions for 25-26 thus compiled in this office have been verified by the Comptroller and found to agree with the Muzrai ledgers of this office.

Talukwar statements thus verified by the Comptroller have been forwarded in original to the Taluks for taking into account the opening balances of individual institutions as the begining for in the Muzrai pass Book.

I have the honour to be
Sir,
Your most obedient servant
P.G. D'Souza
For Muzrai Commissioner

These are accounts for the year 925-26. Those for 25 days ending 924-25 are published as Annexure to G.O No. 1475-76 Muz 271-25-7
VSW 19.5.26

The Muzrai Com. may be requested to submit similar accounts for 1926-27 by the end of July 1927.
BA 3/6/27

Was there some proposal re these accts being compiled in the H.Q. or was it some other unit? Please bring up — Md 7/6

STATEMENT OF TALUKWAR ABSTRACT FOR THE ~~MONTH~~ year OF 1925-26 192 9

WD 2554—GPB—300—16-7-25

Taluk	Opening balance on 1st day of the month	Credits during the month	Debits during the month	Closing balance on last day of the month	Remarks
Chikmagalur	11720-12-1	8232-3-8	19952-15-9	7920-12-3	12032-3-6
Kadur	9336-12-7	2751-4-	~~1216-2-7~~ 12,088-0-7	4086-7-9	~~8071-9-8-10~~ 8001-6-16
Kibrikere	2088-3-1	2680-5-5	4768-8-6	999-7-6	3769-1-0.
Koppa	13587-5-10	20232-5-6	33819-11-4	19532-11-	14287-0 4
Mudigere	8981-5-8	14478-15-1	23460-4-9	14399-8-5	9060-12-1,
Total	45714-7-3	48375-1-8	94089-8-11	46939-0-11	47150-8-0

Verified by

STATEMENT OF TALUKWAR ABSRACT FOR THE MONTH OF.....192

WD 2554—GPB—300—16-7-25.

Taluk	Opening balance on 1st day of the month	Credits during the month	Debits during the month	Closing balance on last day of the month	Remarks

Name	OB	Receipts 25-26	Total	Debits 25-26	Closing 30/6/26	
Kalmunai	4642 5 10	1403 13 2	6046 3 -	1078 11 -	4967 8 -	611-15-1 V. Audit
Kinniyai	4054 7 2	1252 3 8	5306 10 10	827 7 9	4479 3 1	✓
Kolakkere	3430 9 3	1693 14 1	5124 7 4	945 8 8	4178 14 8	✓
Irsadunga	9605 12 9	962 13 3	10568 10 0	2018 6 3	8550 3 9	✓
Jaffna	3733 7 3	4579 -	4191 0 3	479 7 4	3711 8 11	✓
Chellakere	4583 8 6	1871 0 2	6454 8 8	1270 2 -	5184 6 8	✓ 1642 13 8 V. Audit
Chitalcleng	4085 10 10	3962 11 -	8048 5 10	2374 9 11	5673 11 11	✓
Devangere	8503 12 7	7547 3 11	16051 0 6	4378 3 -	11672 13 6	✓ 505-2 11 V. Audit
Total	42639 10 2	19151 4 3	61790 14 5	13372 7 11	48418 6 6	✓ 2759 15 8 V. Audit

abs 12 OB · Receipts Total Debits Col Grace on 30/6/26

Shimoga	13630	1	0	7747	13	6	23379	14	6	4533	7	2	18846	7	4				
Chikmagalur	~~5547~~ 5347	~~8~~ 8	~~11~~ 11	2157	9	4	~~7747~~ 7705	~~2~~ 2	~~3~~ 3	877	10	-	6827	8	3				
Hassan	20736	12	11	16871	12	4	37808	9	3	7420	-	-	30383	9	3				
Sorab	4496	14	10	5736	14	1	10233	12	11	1787	2	6	8246	10	5				
Sagar	8753	3	0	7458	1	5	26411	4	5	6396	10	10	20014	7	7				
Shikaripur	3174	4	11	2886	8	2	6060	13	1	2317	12	7	3743	0	6				
Harihalli	36154	15	4	38342	9	10	74497	9	2	29414	12	10	45082	12	4				
Nagar	8357	2	2	3389	10	7	11646	12	11	3321	14	8	8324	14	3	408	11	10	Vg mento
Total	111250	15	1	86492	15	5	197743	14	6	56269	6	7	141474	7	11				
											Vgpam					408	11	10	

Taluk	OB	Receipts of 25-26	Total	Debits of 25-26	cl: bce on 30-6-26
Rayagada	1936 11 2	20758	4011 13 10	1845 11 5	21662 5
Junkuru	10453 2 8	4913 11 11	15366 14 7	4171 12 6	111952 1 +911 8
Kalyanasingi	9326 10 11	10146 11 3	19473 6 2	7247 10 5	122251 -33 -
Kuchikauhally	2317 1 11	1064 6 2	3383 8	331 9	3051 15
Serla	5688 6 0	5554 14 1	11234 1	407 6	71637 +8-0
Gudari	12205 9 4	2564 3 6	14769 12 10	2916 3 9	118537 1 +2-
Tikiri	19151 14 7	5876 4 6	25028 3 1	6019 5 7	190081 36
Kumiyal	34406 7 5	8779 13 6	43186 4 11	5207 14 9	389786 2
Haji Imam Allowance	27 6 -		27 6 -	27 6 0	
Total	90368 0 0	35975 3 7	126343 3 7	28147 3 11	981951 58 +886 87 -8-3
	27 6 -		27 6 0	27 6 0	

Vanipenta

Proceedings of the Government of His Highness

the Maharaja of Mysore.

- - -

Read again: -

Government Notification No.1467/Muz.226&26-5 dated 22nd February 1928 issuing Rules under the Mysore Religious and Charitable Institutions Regulation of 1927.

- - - - - -

Order No: 1933-4 / Muz 226-26-6 Bangalore dated the 21st April 1928.

Government are pleased to issue the following instructions relating to the powers of the various classes of Officers with reference to establishments not coming under the ~~Mysore~~ Religious and Charitable Institutions Regulation and to other matters not provided for in the ~~Rules~~ under the Regulation.

2. Powers of Amildars. Amildars will have power to

1. appoint, fine, suspend or dismiss non-hereditary servants of Muzrai Institutions, whose pay does not exceed Rs.10/- per mensem.

2. recover Puduvat amounts due to institutions and accept jewels &c, offered by Devasthanams for Muzrai Institutions.

3. Powers of Assistant Commissioners. Assistant Commissioners will have power to -

1. appoint, fine, suspend, dismiss or transfer non-hereditary servants of Muzrai Institutions, whose pay does not exceed Rs.25/- per mensem;

2. sanction leases for cultivation of lands belonging to Muzrai Institutions, where the extent does not exceed 25 acres for dry lands, 10 acres for wet lands and 5 acres for garden lands;

3. dispose of contracts for the supply of provisions to Muzrai Institutions;

4. take action for the introduction of Survey and Settlement into Inam Villages including villages belonging to Mattas or Institutions under Government management,

and 5. sanction estimates for repairing institutions exceeding Rs.100/- in case [illegible] balances at credit.

The Gumbuz and the Masjid - i - ala at Seringapatam will be under the direct supervision of the Sub Division Officer of French Rocks, Sub Division.

4. Powers of Deputy Commissioners. Deputy Commissioners will have power to -

1. appoint, suspend &c. non-hereditary Officers of Muzrai Institutions, whose pay exceeds Rs.25/- per mensem excepting Peshkars and Nazirs;
2. sanction leases for cultivation of lands belonging to Muzrai Institutions where the extent exceeds the limits laid down above in the case of Assistant Commissioners;
3. regulate the scale of expenditure in temples on occasions of visits by distinguished personages;
4. sanction estimates for the repairs of Muzrai Institutions not exceeding Rs.1,000/- from balances at their credit and pass measurements and completion bills therefor;
5. order the recovery of jewels lost in Muzrai Institutions,

and, 6. dispose of sectional disputes relating to Tengale and Vadagale and other similar matters.

The Deputy Commissioner, Mysore District will be responsible for regulating the charities connected with the Prince Gulam Mahomed Charity Fund and inspection of the Inam Villages endowed to the Institutions in the Island of Sivasamudram and their accounts, and also the services therein.

5. Powers of the Muzrai Commissioner. The Muzrai Commissioner will have power to -

1. appoint Peshkars and Nazirs and such other superior servants of the Muzrai Department whose pay exceeds Rs.25/- per mensem and whose appointment is not within the competence of the Deputy Commissioners;
2. prescribe the form of Rajasirvada and other rituals in temples and regulate special worship and the scale of expenditure in temples on special occasions;
3. check, compile, and maintain accounts of Muzrai Institutions;
4. dispose of claims for Agrathirtha and other honors in temples;
5. appoint sole Dharmadarsis in respect of village minor Institutions;

6. sanction estimates for repairs of Institutions not exceeding Rs.3,500/- from balances at their credit;

and, 7. sanction claims for arrears of Malmad Cash Grants and Muzrai stipends when the the delay does not exceed 6 years or the amount involved does not exceed Rs.500/-.

The Muzrai Commissioner will also have the powers of the Revenue Commissioner under the Mysore Service Regulations and the Mysore Account Code, in respect of making appointments, granting extension of service and ordering retirements, and other matters not specifically provided for in this order.

6. Dharmadarsis. (1) If a Dharmadarsi of a minor institution furnishes security to the extent of 1½ times the value of jewels belonging to the institution, jewels up to the maximum value of Rs.1,000/- may be left in his custody for use on prescribed occasions, thus obviating the necessity of depositing the jewels in the Taluk Treasury and conveying them to the institution on Hetchukatle and other occasions.

(11) Any person who has been in sole charge of an institution, minor or village, for a long time or has helped the revival of an institution, may be appointed sole Dharmadarsi thereof by the Muzrai Commissioner subject to such conditions as he may consider necessary.

7. Funds of Institutions. (1) All Puduvat funds and money deposited for repairs of a Muzrai Institution or for provision of a car or other convenience for its benefit may be deposited in Government Savings Banks.

(11) No withdrawal from any Savings Bank account standing in the name of a Muzrai Institution should be permitted without the countersignature of the Amildar.

8. In all matters not specifically referred to in the Rules or in the present order the practice hitherto in force will continue.

Secretary to Government,

To

The Huzuri Commissioner in Mysore,

The Comptroller to Government.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

FINANCIAL DEPARTMENT.

G. O. No 1933-4—Muz. 226-26-6, dated 21st April 1928.

Powers of Muzrai Officers.

Issues instructions as regards the Powers of Muzrai Officers with reference to establishments not coming under the Mysore Religious and Charitable Institutions Regulation, VII of 1927.

READ AGAIN—

Government Notification No. 1467—Muz. 226-26-5, dated 22nd February 1928, issuing Rules under the Mysore Religious and Charitable Institutions Regulation of 1927.

ORDER NO. 1933-4—MUZ. 226-26-6, DATED 21ST APRIL 1928.

Government are pleased to issue the following instructions relating to the powers of the various classes of Officers with reference to establishments not coming under the Mysore Religious and Charitable Institutions Regulation and to other matters not provided for in the Rules under the Regulation.

2. *Powers of Amildars.*—Amildars will have power to—

(1) appoint, fine, suspend or dismiss non-hereditary servants of Muzrai Institutions, whose pay does not exceed Rs. 10 per mensem ;

(2) recover Puduvat amounts due to institutions and accept jewels, etc., offered by Servarthadars for Muzrai Institutions.

3. *Powers of Assistant Commissioners.*—Assistant Commissioners will have power to—

(1) appoint, fine, suspend, dismiss or transfer non-hereditary servants of Muzrai Institutions, whose pay does not exceed Rs. 25 per mensem ;

(2) sanction leases for cultivation of lands belonging to Muzrai Institutions, where the extent does not exceed 25 acres for dry lands 10 acres for wet lands and 5 acres for garden lands ;

(3) dispose of contracts for the supply of provisions to Muzrai Institutions ;

(4) take action for the introduction of Survey and Settlement into Inam Villages including villages belonging to Mattas or Institutions under Government management ; and

(5) sanction estimates for repairing institutions not exceeding Rs. 100 in cost from balances at their credit.

The Gumbuz and the Majid-i-ala at Seringapatam will be under the direct supervision of the Sub-Division Officer of French Rocks Sub-Division.

4. *Powers of Deputy Commissioners.*—Deputy Commissioners will have power to—

(1) appoint, suspend, etc., non-hereditary Officers of Muzrai Institutions, whose pay exceeds Rs. 25 per mensem excepting Peshkars and Nazims ;

(2) sanction leases for cultivation of lands belonging to Muzrai Institutions where the extent exceeds the limits laid down above in the case of Assistant Commissioners ;

(3) regulate the scale of expenditure in temples on occasions of visits by distinguished personages ;

(4) sanction estimates for the repairs of Muzrai Institutions not exceeding Rs. 1,000 from balances at their credit and pass measurements and completion bills therefor ;

(5) order the recovery of jewels lost in Muzrai Institutions ; and

(6) dispose of sectional disputes relating to Tangale and Vadag..e and other similar matters.

The Deputy Commissioner, Mysore District, will be responsible for regulating the charities connected with the Prince Gulam Mahomed Charity Fund and inspection of the Inam Villages endowed to the Institutions in the Island of Sivasamudram and their accounts, and also the services therein.

5. *Powers of the Muzrai Commissioner.*—The Muzrai Commissioner will have power to—

(1) appoint Peshkars and Nazims and such other superior servants of the Muzrai Department whose pay exceeds Rs. 25 per mensem and whose appointment is not within the competence of the Deputy Commissioners ;

(2) prescribe the form of Rajasirvada and other rituals in temples and regulate special worship and the scale of expenditure in temples on special occasions ;

(3) check, compile and maintain accounts of Muzrai Institutions ;

(4) dispose of claims for Agrathirtha and other honors in temples ;

(5) appoint sole Dharmadarsis in respect of village or minor institutions ;

(6) sanction estimates for repairs of Institutions not exceeding Rs. 2,500 from balances at their credit ; and

(7) sanction claims for arrears of Malnad Cash Grants and Muzrai stipends when the delay does not exceed 5 years or the amount involved does not exceed Rs. 500.

The Muzrai Commissioner will also have the powers of the Revenue Commissioner under the Mysore Service Regulations and the Mysore Account Code, in respect of making appointments, granting extension of service and ordering retirements, and other matters not specifically provided for in this order.

6. *Dharmadarsis.*—(I) If a Dharmadarsi of a minor institution furnishes security to the extent of 1½ times the value of jewels belonging to the institution, jewels up to the maximum value of Rs. 1,000 may be left in his custody for use on prescribed occasions, thus obviating the necessity of depositing the jewels in the Taluk Treasury and conveying them to the institution on Hetchukatle and other occasions.

(II) Any person who has been in sole charge of an institution, minor or village for a long time or has helped the revival of an institution, may be appointed sole Dharmadarsi thereof by the Muzrai Commissioner subject to such conditions as he may consider necessary.

7. *Funds of Institutions.*—(I) All Puduvat Funds and money deposited for repairs of a Muzrai Institution or for provision of a car or other convenience for its benefit may be deposited in Government Savings Banks.

(II) No withdrawal from any Savings Bank Account standing in the name of a Muzrai Institution should be permitted without the countersignature of the Amildar.

8. In all matters not specifically referred to in the Rules or in the present order the practice hitherto in force will continue

B. SRINIVASA IYENGAR,
Secretary to Government,
Financial Department.

To—The Muzrai Commissioner in Mysore.
The Comptroller to Government.

Lnd.—P. S. R. N

W D 2784—GPB—500—5-5 28

PASS BOOK IN RESPECT OF MUZRAI INSTITUTIONS.

.....Taluk.

WD 2453—GPB—150 books of 100 pages each—12-8-1925.

RULES FOR THE MAINTENANCE OF PASS BOOKS IN RESPECT OF MUZRAI INSTITUTIONS.

(*i*) The Pass Book will be in the appended Form (No.I).

(*ii*) One Pass Book will be in use at a time in every Muzrai Office and it will be presented to the Treasury with every transaction of remittance into or drawal from the Treasury Branch of the Office. Corresponding entries will simultaneously be made in the books (Muzrai Fund Register) of the Treasury also.

(*iii*) A few pages will be allotted for each institution and its name clearly entered on the top of the page.

(*iv*) At the beginning of the book, there shall be written a list of all the institutions with the number of pages allotted for the record of their transactions. A separate book will be kept for abstracting the monthly transactions (Form II).

(*v*) All the columns except the last (Column 8) in the Pass Book (Form No. 1) will be filled in by the Muzrai Officer and the Treasury Officer will attest the amounts credited or withdrawn in column 8.

(*vi*) The entries in the abstract will be made by the Muzrai Section of the Office and the monthly total of credits, debits and balance will be *agreed* with Treasury Books under the initials of the Treasury Officer at the end of each month.

(*vii*) A copy of the abstract as certified to by the Treasury Officer in accordance with the previous rule will be sent as an enclosure to the monthly return of accounts submitted by the Amildar to the Muzrai Commissioner and the Deputy Commissioner.

(*viii*) Pass Books to record transactions pertaining to the institutions under the direct charge of the Deputy Commissioner or Muzrai Commissioner, *e.g*, Sri Sivaganga Matha, Tirupati Charities, Benares Chattram, etc., will be similarly maintained in their offices

(*ix*) Payments or credits affecting any institution should appear in the accounts of the Treasury at which the institution account is opened.

(*x*) Receipts or expenditure on behalf of an institution in a different taluk or in the Office of the Deputy Commissioner or Muzrai Commissioner, etc., should be forthwith intimated to the Treasury Officer of the taluk in which the Pass Book of the institution is maintained. The receipts will be advised and adjusted by means of Remittance Transfer Receipt in the Taluk Treasury Accounts concerned, and no payments should be made except at the particular taluk or on Remittance Transfer Receipts issued therefrom.

(*xi*) In regard to belated claims, the Comptroller to Government will authorise the Treasury concerned to make the payment

(*xii*) A talukwar abstract (Form No. III) which will constitute the final basis for all sanctions and allotment of funds for repairs, etc., will be prepared in the Muzrai Commissioner's Office at the end of each month and sent to the Comptroller for verification and return for record in the former office.

(*xiii*) After such verification and return, extracts from the consolidated abstract will be sent to the Deputy Commissioners of Districts for note and information.

(*xiv*) The Pass Book will be in the *personal custody* of the Muzrai Officer in administrative charge of the institutions